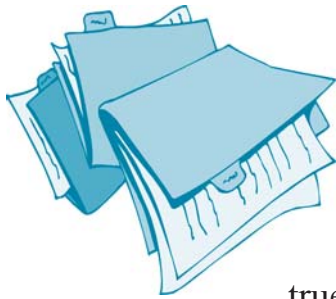




## PAYROLL RECORDS REQUIRED BY LAW



The Missouri Employment Security Law (288.130) requires that any individual or type of organization which has had in its employ one or more individuals performing any type of service for it in the state of Missouri, regardless of whether or not they are required to pay contributions under the Missouri Employment Security Law, shall keep true and accurate payroll and other related records. Records such as time cards, individual payroll records, payroll ledgers, cash disbursement journals, check registers, petty cash journals, vendor lists, Federal Form 1099s, and W-2s.

### Payroll Records Required to be Maintained

Regulation 8 CSR 10-4.020 requires, in part, that payroll records shall be maintained for each worker, which show:



**Name** with **Social Security Number**



**Place where work was done**



**Dates worked**

Date of hire (start date)

Rehire date (date returned to work)

End date (date name removed from payroll)

Each day worked; or

Weeks worked (when all the workers listed worked one of the days of the week)



**Gross wages** paid to include all payments of any kind.

A separate recording should be made for each of the following:

Money wages;

Cash value when paid other than cash (rents, utilities, food, etc.);

Gratuities (tips) if reported to the employing unit;

Special payments (bonuses, gifts, prizes, etc.)



**Date paid** (When actually paid, not when due)

*Records shall be maintained, open for inspection, and subject to being copied for three calendar years plus the current year.*

